

Instructions for Form IFTA-101-MN

IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I-MN

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to the IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this report.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

(A) Total IFTA Miles - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

(B) Total NON-IFTA Miles - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile** (e.g., 1234.5 = 1235).

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

(E) Average Fleet MPG - Divide item (C) by item (D). **Round to 2 decimal places** (e.g., 4.567 = 4.57).

Column F - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two(2) consecutive lines if the traveled jurisdiction administers a surcharge¹ in addition to their regular fuel tax. Enter the jurisdiction's two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column G - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column H - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

Column I - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

Column J - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

Column K - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge¹ taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, Column K. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

Column L - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter "0" in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column M - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the taxable gallons.
- If column L is greater than column K, enter the credit gallons. Use brackets to indicate credit gallons.

Column N - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge¹ is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column O - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge¹ is applicable, multiply the amount in Column K by the surcharge rate for that jurisdiction in Column N.

Column P - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the report until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column Q - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the **Subtotal** line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the **Subtotal** line below. Enter these amounts in the applicable columns on the front of the schedule on the **Subtotal from back** line.

Total - Add the **Subtotals** and the **Subtotals from back** to determine the **Totals**. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the **Total** from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the **Subtotals** and the **Subtotals from the back**, and transfer the **Total** from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

¹Jurisdictions with surcharge: Indiana, Kentucky, Ohio, and Virginia.

(All Other) Fuel Types Worksheet

Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
TOTAL AMOUNT \uparrow Transfer this amount to line 5 of Form IFTA-100-MN		

Need Help?

For information, call the Board of Equalization, Fuel Taxes Division at (916) 322-9669 or (800) 400-7115 from 8:00 a.m. to 5:00 p.m., Monday through Friday, Pacific Time. Or you may fax us at (916) 323-4404.

If you need to write, address your letters to: Fuel Taxes Division, State Board of Equalization, P. O. Box 942879, MIC: 65, Sacramento CA 94279-0065.

Important Return Information

California Off-Highway Miles Off-highway miles in California must be included in your taxable miles (Column I) for California, on the IFTA-101. Any refunds for exempt use of tax paid fuel purchased in California must be claimed on the Claim for Refund of Diesel Fuel Tax on Nontaxable Uses Form (SP-770-DU). This form can be obtained from the California State Board of Equalization.

Tax paid fuel purchases Column L on the IFTA-101 is ONLY for tax paid fuel purchased in that particular jurisdiction. The total gallons in column L CANNOT exceed the total gallons on line D.

MPG calculation You may not estimate your fleet MPG. Fleet MPG must be calculated by completing lines A through E on the IFTA-101.

Rate codes If you manually input jurisdictions on the IFTA-101, or you create your own approved version of the IFTA-101, please verify that you are using the correct rate code for each jurisdiction for that reporting period. The rate codes change each period and can be verified by checking them on the IFTA-105 for that period.

No Operation This means you did not operate your qualified motor vehicle(s), anytime during the reporting period. Failure to have adequate information to file the return, should not result in a no operation return.

Information about your refund Refund requests of twenty five dollars (\$25.00) or less will be carried forward unless this is your final report. All refund reports must be signed in order to be processed.